

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 189- SB 414

February 26, 2015

SUMMARY OF BILL: Requires local governments subject to audit by the Comptroller which handle public funds to close their accounting records and make them available for audit no later than two months after the end of the fiscal year.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Based on information provided by the Comptroller and the County Technical Assistance Service, any operational impact and any fiscal impact to local governments is estimated to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in dark ink, reading "Jeffrey L. Spalding". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Jeffrey L. Spalding, Executive Director

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